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PART-IIA

GOVERNMENT OF MEGHALAYA ORDERS BY THE GOVERNOR

NOTIFICATIONS

The 23rd June, 2014.

REVISED NOTIFICATION

No.FEA.68/2011/110.

The Governor of Meghalaya is pleased to constitute the following scheme to be known as the Scheme for Constitution and Administration of the Guarantee Redemption Fund of Government of Meghalaya for the purpose of meeting its obligations arising out of the Guarantees issued on behalf of State level bodies

Title of the Scheme	1	The Scheme shall be called 'The Meghalaya Guarantee Redemption Fund Scheme' (hereinafter referred to as 'the Fund')
Constitution of the Fund	2	<p>A 'Guarantee Redemption Fund " shall be constituted by the Government of Meghalaya (hereinafter called the Government) for meeting its obligations arising out of the Guarantees issued on behalf of State level bodies .</p> <p>The Fund shall be constituted in the Public Account and classified under the head "8235- General and Other Reserve Funds 117 Guarantees Redemption".</p>
Objective of the Scheme	3	<p>The Fund shall be utilised for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Level Undertakings or other bodies and invoked by the 'beneficiaries '.</p> <p>Explanation</p> <p>(a) The accumulations in the Fund shall be utilised only towards the payment of the guarantees issued by the Government and invoked by the beneficiary and not paid by the institution on whose behalf guarantee was issued.</p> <p>Provided that the net incremental annual investment of States (i.e. outstanding balance over and above the level in the corresponding period of the previous year) shall be eligible for availing Special ways and means advances (Special WMA) from the Reserve Bank of India (hereinafter referred to as the Bank) such that the availment of Special WMA under this provision does not exceed the Normal WMA limit fixed by the Bank.</p>
Commencement of the Operation of the scheme	4	It shall come into force with effect from the financial year 2014- 15.

Contributions to the Fund	5	<p>a) The Fund shall be set up by the Government with an initial contribution of <i>minimum 1% of outstanding guarantees at the end of the previous year and thereafter minimum 0.5% every year to achieve a minimum level of 3% in next 5 years. The fund shall be gradually increased to desirable level of 5%. If guarantees have been invoked or are likely to be invoked, additional funds (over and above 5%) shall be maintained.</i></p> <p>b) <i>It is open to the Government to increase the contributions to the Fund (beyond 0.5% annual) at its discretion and also based on its assessment of likely invocation of guarantees. The balance in the Fund shall be increased with contributions made annually or at lesser intervals.</i></p>
		<p>c) It is open to the Government to increase the contributions to the Fund at its discretion</p> <p>In order to enable transfer of the total amount of contribution to the Fund, the Government would make suitable Budget provision on the expenditure side of their budget under the head "2075-Miscellaneous Services-797-Transfer to Reserve Fund and Deposit Accounts- Guarantees Redemption Fund – 01-Guarantees Redemption Fund".</p>
		<p>d) The Government shall not fund its contributionn to the Fund out of borrowings from the Bank.</p>
Relationship of the Fund with General Revenues / Public Account	6	<p>a) The corpus of the Fund comprises an initial amount demarcated by the Government, annual or other contributions made by the Government thereto as also periodic accretions by way of Guarantee Commission collected from the institutions in respect of whose bonds / obligations, the Government had issued the guarantee, in addition to the income accruing to the Fund.</p> <p>b) The Fund shall be kept outside the General Revenues of the Government and shall be utilised only in the manner prescribed in this Scheme.</p>
Administration of the Fund	7	<p>The Fund shall be administered by Central Accounts Section of Reserve Bank of India at Nagpur (hereinafter referred to as the Bank) subject to such directions/instructions as the Government may issue from time to time.</p>
Investment of the corpus of the Fund	8	<p>The accretions to the Fund <i>shall be invested in Government of India Dated Securities, Treasury Bills, Special Securities of the Government of India and State Development Loans of other States</i> of such maturities as the Bank may determine from time to time in consultation with the Government. The Bank shall make available the Securities for investment either from its own investment portfolio or by acquiring the Securities from the Secondary Market, without loading any charge other than that indicated in paragraph 11.</p>

Accounting of Transactions

- 9 a) The responsibility for the administration of the fund will rest with the Government. The Government will decide all matters connected with the investment of the corpus of the Fund, reinvestment / dis-investment, obligations and application of the Fund, etc
- b) The Finance Department of the Government will, from time to time, issue instructions to the Bank. The Bank will immediately arrange to make the necessary investment. The Bank would scroll to the Government of Meghalaya the debit on account of the investment and other incidental charges like brokerage, commission etc. in the usual course. However, in order to ensure that the investment transactions of the Fund do not get mixed up with other transactions, these may be indicated distinctly in separate scrolls.
- c) On receipt of the scrolls the investment transactions would be accounted for under the head "8235- General and Other Reserve Funds – 117 – Guarantees Redemption Fund Investment Account". However, the incidental charges like brokerage, commission etc. shall be accounted for as a charge on the Fund.
- d) The Bank will arrange to collect interest on these securities and credit the same to the Fund on due date. Further, these would require to be invested as in the case of the contributions by the Government i.e. in accordance with the investment norms prescribed in Para 8 above. On maturity of the securities, the proceeds will be collected and credited to the account of the Government of Meghalaya or reinvested on the basis of instructions received from the Government of Meghalaya in accordance with the pattern outlined in para 8 intra. As in the case of the debit scrolls, the Bank shall use separate scrolls, for the receipts.
- e) On receipt of instructions from the Government, the Bank will arrange to sell the securities at the ruling price through its Mumbai office and credit the amount realised, less incidental charges, to the account of the Government.
- f) The receipts on account of maturity or sale of the securities would be taken to the account of the "Guarantees Redemption Fund Investment Account". The incidental charges on sale would be charged on the Fund.
- g) The provision for expenditure on account of the Guarantee Redemption will be made in the budget of the Government of Meghalaya under the relevant heads. Only the actual amount of guarantee redemption expenditure shall be brought in account under the head '8235- General and other reserve fund-200-Other funds-Relief on account of Guarantees invoked '- Guarantees Redemption Fund,

- h) The Bank shall arrange to redeem the securities on maturity. In case of premature disinvestment to meet the liability on account of the claims to be paid, the Bank shall decide on the securities to be encashed in consultation with the Government and sell the securities at the ruling price and credit the amount realised, less incidental charges to the Fund.
- i) The Government will pay the Bank, a commission at the rate determined by the Bank in consultation with the Government. These charges shall also be borne by the Fund as in the case of the charges indicated in paras 9 and 11. The loss or gain on the sale of securities shall also be taken to the Account of the Fund.

Explanation

- a) The debit to Government on account of such withdrawal will be accounted under the major head 8235. On the maturity of the loan the balance outstanding under the head 8235-117- (sub-head Guarantees Redemption Fund) is credited to the head 8660 (Miscellaneous Government Account) Ledger Balance Adjustment Account.
- b) The Bank would scroll to the Government the debit on account of investment less the incidental charges in the usual course. However, in order to ensure that the investment transactions of the Fund do not get mixed up with other transactions, these will be indicated distinctly in separate scrolls.
- c) The Bank will arrange to collect interest on the investments and credit the same to the Fund on the due dates.
- d) On the maturity of the securities, the Bank will arrange to redeem the securities and in case of premature disinvestment, to sell the securities at the ruling price and credit the amount realised, less incidental charges to the Guarantees Redemption Fund Investment Account. As in the case of debit scrolls, the Bank shall use separate scrolls for the receipts.
- e) The provision for expenditure on account of the periodic contributions will be made in the Budget of the Government under the relevant head. The extent of expenditure to be financed from the Fund shall be withdrawn from the Fund by the disposal of the investment.

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| Functions of the Bank managing the Fund | 10 | <p>a) The Bank will be guided by the directions of the Government in all matters concerning the investment / reinvestment / dis-investment / reallocation / withdrawals time to time of the Fund and will act accordingly.</p> <p>b) The Bank would arrange to raise a debit to the account of the Government maintained with it as per the schedule of contributions set out in paragraph 5.</p> <p>c) The contributions to the Fund shall be invested by the Bank in Government Securities as indicated in paragraph 8. The periodic accretion to the Fund by way of guarantee commission, contributions by the Government and interest income shall also be invested by the Bank in a similar manner.</p> <p>d) The withdrawals may be made from out of the balance accumulated in the Fund up to the date towards the redemption of the guarantees invoked and to be paid by the Government, as per its directions <i>or Government shall have the option to withdraw excess fund over 5% of outstanding guarantees of the previous year.</i></p> <p>e) The Bank will submit periodical statement of balances / advices regarding the changes therein in consultation with the Government.</p> |
| Services charges for administration of the Fund | 11 | The Government will pay to Bank a commission at the rate of 1/8 per cent of one per cent of the turnover of the Fund or at the rate to be mutually decided from time to time. |
| Account and Audit | 12 | The accounts of the Fund and the investments shall be maintained by the Accountant General of the State in the normal course. The concerned Department of the Government will maintain subsidiary accounts in such manner and detail as may be considered by the Government in consultation with the Accountant General. |
| Savings | 13 | The Government shall issue instructions relating to the provisions of the Scheme as may be considered from time to time to enable smooth functioning of the Scheme. In case of any difficulty in the operation of any provision of the Scheme, the Government may, if satisfied, relax the provisions. |

B. K. DEV VARMA,
Additional Chief Secretary to the Govt. of Meghalaya,
Finance Department.

The 10th July, 2013.

No.SW(S)112/2009/170. – In exercise of the powers conferred by sub-section (1), read with clauses (a) to (d) of sub-section (2) of Section 36 of the Commission for Protection of Child Rights Act, 2005 (4 of 2006), the State Government hereby makes the following rules, namely:-

1. **Short Title and Commencement:-**

- (1) These rules may be called the Meghalaya State Commission for Protection of Child Rights Rules 2013.
- (2) They shall come into force on the date of notification in the official Gazette.

2. **Definitions:-** In these rules unless there is anything repugnant in the subject or context,-

- (a) “Act” means the Commission for Protection of Child Rights Act 2005 (4 of 2006).
- (b) “Chairperson” means the Chairperson of the State Commission.
- (c) “Member” means a Member of the State Commission.
- (d) “Secretary” means the Secretary of the State Commission.
- (e) “Rules” means the Meghalaya State Commission for Protection of Child Rights Rules, 2013.
- (f) “State Commission” means the State Commission for Protection of Child Rights constituted under Section 17 of the Commission for Protection of Child Rights Act 2005 (4 of 2006).

3. **Selection Committee:-** (1) The Selection Committee referred to in the proviso to Section 18 (of the CPCR Act, 2005 (4 of 2006) constituted by the State Govt. shall consist of three members and shall be headed by the Minister in-charge Social Welfare Department. The Selection Committee shall be constituted for a period of not less than 3 (three) years and not more than 4 (four) years as the case may be.

4. **The State Commission shall consist of the following Members, namely:-**

- (1) A Chairperson who is a person of eminence and has done outstanding work for promoting the welfare of children, and
- (2). Six members, of whom at least two shall be women, from the following fields, to be appointed by the State Govt. from amongst persons of eminence, ability, integrity, standing and experience in –
 - (i) Education
 - (ii) Child Health, Care, Welfare or Child Development
 - (iii) Juvenile Justice or Care of Neglected or Marginalized children or children with disabilities.
 - (iv) Elimination of child labour or child in distress

- (v) Child psychology or sociology
- (vi) Laws relating to Children
- (3) The Chairperson shall be appointed by the State Government by notification on the recommendation of the three-member Selection Committee constituted by the State Government.
- (4) No person having any past record of violation of human rights or child rights shall be eligible for appointment as Chairperson or other Members of the Commission.
- (5) The Government of Meghalaya shall, by notification, appoint officers and Employees of this Commission.

5. **Terms and Conditions of office of the Chairperson and other Members:-**

- (1) The Chairperson shall, unless removed from office in accordance with Rule 6 of these Rules, hold office for the period not exceeding three years, or till the age of sixty five years, or till the age of sixty five years, whichever is earlier.
- (2) Every Member shall, unless removed from office in accordance with Rule 6 of these Rules, hold office for the period not exceeding three years, or till the age of sixty years, whichever is earlier.
- (3) Notwithstanding anything contained in sub-rule(1) or sub-rule (2),
 - (a) a person who has held in the office of Chairperson shall be eligible for re-nomination ; and
 - (b) a person who has held the office of Member shall be eligible for re-nomination as a Member or nomination as a Chairperson.
- (4) If the Chairperson is unable to discharge his functions owing to illness or any other incapacity, the State Govt. shall nominate any other Member to act as Chairperson and the Member so nominated shall hold office of Chairperson until the Chairperson resumes office or till the remainder of his term.
- (5) A vacancy caused by death, resignation or any other reason shall be filled up by nomination within 90 (ninety) days from the date of occurrence of such vacancy.
- (6) The Chairperson or a Member may by writing under his/her hand addressed to the Department of Social Welfare, Government of Meghalaya, resign from his/her office at any time.
- (7) The Chairperson and Members shall not be eligible for appointment to their office(s) for more than two terms.

6. **Removal from Office:-**

- (1) Subject to the provisions contained in sub-section (2) of section 7 of the CPCR Act, 2005 (4 of 2006), the Chairperson may be removed from his/her office by an order of the State Govt. on the ground of proved misbehavior or incapacity.

- (2) Notwithstanding anything contained in Sub-Section (1) of section 7 of the CPC Act, 2005 the State Govt. may, by order remove from office the Chairperson or any other Member, if the Chairperson or as the case may be, such other member
 - (a) is adjudged an insolvent; or
 - (b) engages during his/her term of office in any paid employment outside the duties of his/her office; or
 - (c) refuses to act or becomes incapable of acting; or
 - (d) is of unsound mind and stands so declared by a Competent Court; or
 - (e) has so abused his/her office as to render his/her continuance in office detrimental to the public interest; or
 - (f) is convicted and sentenced to imprisonment for an offence which in the opinion of the State Govt. involves moral turpitude; or
 - (g) is, without obtaining leave of absence from the Commission, absent from three consecutive meetings of the Commission.
 - (3) No person shall however be removed under this Section until that person has been given an opportunity of being heard in the matter.
7. **Leave sanctioning Authority:-** The Secretary shall be the authority competent to sanction leave to any officer or other employees of the Commission.
8. **Travelling Allowances:-**
 - (1) The Chairperson and every other Member shall be entitled to draw travelling allowances and daily allowance at the rate appropriate to their pay admissible to equivalent post in the State Govt.
 - (2) The Chairperson and every other Member shall be his/her own Controlling Officer in respect of his/her bills relating to travelling allowances and daily allowance. The Chairperson shall be the Controlling Officer for the sanction of TA/DA etc. of the Secretary of the Commission. The State Govt. shall be the authority to sanction TA/DA etc. of the Chairperson and other Members.
9. **Facility for conveyance:-** The Chairperson and every other Member shall be entitled to Conveyance Allowance for journeys for official purposes for journeys in accordance with the Rules of the Govt. of Meghalaya as amended from time to time.
10. **Residuary Provisions:-** The conditions of Service of the Chairperson and other Members for which no express provision has been made in these rules shall be such as may be determined by the State Govt.
11. **Salaries and Allowances:-**
 - (1) In accordance with the provisions of Section 20 of CPC Act 2005, the Chairperson shall be paid honorarium of Rs. 10,000/- per month excluding perks. Every other

Member shall be paid sitting fees of Rs. 500/- per sitting and TA/DA for official work of the Commission as admissible to Grade I officers of the State Government.

Provided that where the Chairperson or any other Member is a retired Government Servant in the employ of a semi-Government body, Public Sector undertaking or recognized research institution, the salary payable together with the pension or pensionary value of the terminal benefits, or both, received by him/her shall not exceed the last pay drawn.

- (2) The salary and allowances payable to, and the other terms and conditions of services of service of the Secretary and the other officers and employees appointed for the purpose of the Commission shall be such as may be determined by the State Govt. from time to time.
- (3) If the Chairperson or a Member was in the service of the Central Government or State Government, his/her salary shall be regulated in accordance with the rules applicable to him/her.

12. **Powers and duties of the Secretary:-**The Secretary shall:

- (1) function as the Drawing and Disbursing Officer of the Commission;
- (2) have power to execute all decisions taken by the Commission in order to carry out the powers and functions of the Commission as provided under Section 13 and 14 of the CPCR Act, 2005;
- (3) exercise and discharge such powers and perform such duties as required for the proper administration of the affairs of the Commission and its day-to-day management provides in Section 21 of the CPCR Act, 2005;
- (4) convene the meeting of the Commission in consultation with the Chairperson and serve notices of the meetings to all concerned.
- (5) take steps to ensure that the quorum required for convening of a meeting of the Commission is secured;
- (6) in consultation with the Chairperson, prepare the agenda for each meeting of the Commission and shall have notes prepared by the Secretariat and such notes shall, as far as possible, be self contained;
- (7) make available specific files covering the agenda items to the Commission for reference;
- (8) ensure that the agenda papers are circulated to the Members at least two clear working days in advance to the meeting, except in cases when urgent attention is required;
- (9) prepare the minutes of the meeting of the Commission and shall execute the decision of the Commission taken in the meeting and shall also ensure placing of the Action Taken Note on the decisions of the Commission, before the Commission in subsequent meetings;
- (10) ensure that the procedure of the Commission is followed by it in transaction of its business;

- (11) take up such matters in consultation with the Commission with the Social Welfare Department, Government of Meghalaya for release of grants, creation of posts, revision of scales, procurement of vehicles, appointment of staff, laying of annual and audit reports in the Assembly, re-appropriation of funds, residential accommodation, permitting an officer of the Commission for deputation abroad and any other matter requiring the approval of the State Govt;
- (12) exercise such functional powers as are delegated to him by the Chairperson on behalf of the Commission. Provided that no expenditure on an item exceeding one lakh rupees shall be incurred without the sanction of the Chairperson.
- (13) be the appointing and disciplinary authority in respect of officers and other employees of the Commission.

14. **Minutes of the Meeting**

- (1) The minutes of each meeting of the Commission shall be recorded during the meeting itself or immediately thereafter by the Member Secretary or by any other Officer of the Commission as directed by the Chairperson, such minutes shall be submitted to the Chairperson for approval and, upon approval, be circulated to all Members of the Commission at the earliest and in any case, sufficiently before the commencement of the next meeting.
- (2) The conclusions of the Commission in every matter taken by it shall be recorded in the form of an opinion. Dissenting opinions, if taken, shall also form part of and be taken on record. Action shall be taken on the basis of majority opinion where there is any difference of opinion.
- (3) All orders and decisions of the Commission shall be authenticated by the Member Secretary or any other officer of the Commission duly authorized by the Member Secretary with prior approval of the Chairperson on his behalf.
- (4) Unless specifically authorized, no action shall be taken by the Secretariat of the Commission on the minutes of the meetings until the Chairperson confirms the same.
- (5) A master copy of record of all meetings and opinions of the Commission shall be maintained duly authenticated by the Member Secretary and the copy of the minutes of the meeting pertaining to each item shall be kept in the respective files for appropriate action. Opinion shall be kept in respective records and for convenience, copies thereof with appropriate indexing shall be kept in Guard Files.

15. **Report of Action Taken:**

Report of the follow up action shall be submitted to the Commission by the Secretary at every subsequent meeting indicating there- in the present stage of action taken on each item on which the Commission had taken any decision in any of its earlier meetings, except the items on which no further action is called for.

16. **Functions of the Commission:**

The Commission shall, in addition to the functions assigned to it under clauses (a) to (j) of Sub Section (1) of section 13 of the CPCR Act 2005 perform the following function namely

- (1) analyze existing law, policy and practice to assess compliance with convention of the Rights of the Child undertake inquiries and produce reports on any aspect of policy or practice affecting children and comment on proposed new legislation from a Child Rights perspective;
- (2) present to the State Government annually and at such intervals, as the Commission may deem fit, report upon the working of those safeguards;
- (3) undertake formal investigations where concern has been expressed either by children themselves or by concerned person on their behalf;
- (4) ensure that the work of the Commission is directly informed by the views of children in order to reflect their priorities and perspectives;
- (5) promote, respect and give serious consideration of the views of children in its work;
- (6) produce and disseminate information about child rights;
- (7) compile and analyze data on children;
- (8) promote the incorporation of child rights into the school curriculum, teachers training and training of personnel dealing with children.

17. **Procedure for transaction of business:**

- (1) The Commission shall meet regularly at its office at Shillong at such time as the Chairperson thinks fit, but three months shall not intervene between its last meeting and the next meeting.
- (2) The Commission shall ordinarily hold its meetings in its office located in Shillong but may, in its discretion, hold its meetings at any other place in Meghalaya if it considers it necessary or expedient to do so.
- (3) The Secretary, along with such officer(s) as the Chairperson may direct, shall attend the meetings of the Commission;
- (4)
 - (i) The Secretary shall, in consultation with the Chairperson, prepare the agenda for each meeting of the Commission.
 - (ii) The records covering the agenda items shall be made readily available to the Commission for its reference;
 - (iii) The agenda papers shall ordinarily be circulated to members at least two clear working days in advance of the meeting, except in cases where urgent attention is required;
- (5) Four Members including the Chairperson shall form the quorum at every meeting of the Commission.
- (6) All decisions of the Commission at its meeting shall be taken by majority.

Provided that in the case of equality of votes, the Chairperson, or in his absence the person presiding shall have an exercise a second or casting vote;

- (7) If, for any reason, the Chairperson is unable to attend the meeting of the Commission, any Member chosen by the Members present from amongst themselves at the meeting shall preside.

18. Powers relating to Inquiries:-

- (1) The Commission shall, while inquiring into any matter referred to in clause (j) of sub-section (1) of section 13 of the CPC Act 2005, have all the powers of a civil court trying a suit under the Code of Civil Procedure, 1908 (5 of 1908) and, in particular, in respect of the following matters, namely:-
- (a) summoning and enforcing the attendance of any person and examining him on oath;
 - (b) discovery and production of any document;
 - (c) receiving evidence on affidavits;
 - (d) requisitioning any public record or copy thereof from any court or office; and
 - (e) issuing commissions for the examination of witnesses or documents.
- (2) The Commission shall have the power to forward any case to a Magistrate having jurisdiction to try the same and the Magistrate to whom any such case is forwarded shall proceed to hear the complaint against the accused as if the case has been forwarded to him under section 346 of the Code of Criminal Procedure, 1973 (2 of 1974).

19. Steps after inquiry :- The Commission may take any of the following steps upon the completion of an inquiry held under this act, namely:-

- (i) where the inquiry discloses the commission of violation of child rights of a serious nature or contravention of provisions of any law for the time being in force, it may recommend to the concerned Government or authority the initiation of proceedings for prosecution or such other action as the Commission may deem fit against the concerned person or persons.
- (i) approach the Supreme Court or the High Court concerned for such directions, orders or writs as the Court may deem necessary;
- (ii) recommend to the concerned Government or authority for the grant of such interim relief to the victim or the members of his family as the Commission may consider necessary.

20. Transaction of business outside Headquarter :-The Commission or some Members may transact business at a place outside its Headquarters as and when previously approved by the Chairperson, provided that if the parties are to be heard in connection with any inquiry under the Act, at least two Members shall constitute the bench of the Commission for such purpose.

21. **Panel of Consultants:-** The Commission may constitute a panel of consultants for assisting the Commission in a wide range of tasks such as investigation and inquiry, to serve on task forces or Committees, for research and analyses etc. The Commission may draw on experts from academic, research, administrative, investigative, legal or Civil Society Groups to form the panel. The Commission may devise a transparent process for the empanelling of these consultants so that they are available for quick delegation of tasks.
22. **Annual Report:**
- (1) The Commission shall prepare and publish an annual report before the 31st December, every year, for submission to the State Govt.
 - (2) The Commission shall also prepare special reports and publish on specific issues as and when necessary under the direction of the Chairperson.
 - (3) The State Government shall cause the annual report and special reports of the Commission to be laid before the Legislative Assembly.
 - (4) A Special report may be submitted to the State Government, if there is a time lag in the preparation of the annual report.
 - (5) The annual report shall include information on administrative and financial matters; complaints investigated/inquired into, action taken on cases, details of research; reviews, education and promotion efforts; consultations, details and Specific recommendation of the Commission on any matter, besides any other matter the Commission may consider warranting inclusion in the report.
23. **Accounts and Audit of State Commission:-**
- (1) The State Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the State Government in consultation with the Comptroller and Auditor-General of India.
 - (2) The accounts of the State Commission shall be audited by the Comptroller and Auditor – General at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the State Commission to the Comptroller and Auditor-General.
 - (3) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the State Commission under this Act shall, have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of books, accounts, connected vouchers and other documents and papers and to inspect any of the office of the State Commission.
 - (5) The accounts of the State Commission as certified by the Comptroller and Auditor –General or any person appointed by him in this behalf, together with the audit report thereon shall be forwarded annually to the State Government by the State

Commission and the State Government shall cause the audit report to be laid, as soon as may be after it is received, before the State Legislature.

- (6) The forms in which the budget may be prepared and provided and forwarded to the State Government shall be as per formats prescribed by the Finance Department, Government of Meghalaya.
- (7) The estimated receipts and expenditure shall be accompanied by the revised budget estimates for the relevant financial year.
- (8) The budget shall, as far as possible, be based on the account heads specified by the Finance Department, Government of Meghalaya.

24. **Financial Powers:**

- (1) The Commission shall spend the sums of money received by it for the purposes of the Act.
- (2) The Chairperson shall have all powers relating to financial transactions of the Commission, except in cases, which require prior approval of the State Government.
- (3) The Chairperson shall obtain prior approval of the State Government in matters of permitting any officer of the Commission to participate in Seminars, Conferences or Training Programmes abroad and such other matters determined by the State Government by order.
- (4) The Chairperson shall, subject to such conditions and limitations and control and supervision, have powers to delegate his financial powers to the Secretary. Provided that no such powers shall be delegated in respect of incurring an expenditure on an item exceeding one lakh rupees without the prior approval of the Chairperson.
- (5) The Chairperson shall have powers to engage any person or persons as consultant or consultants for a specific purpose and for a specific period on the terms and conditions agreed on in advance, relating to honorarium, travelling allowance and dearness allowance.
- (6) The Secretary shall have powers to execute all decisions taken by the Chairperson or any other Member on his behalf relating to financial matters.

P. W. INGTY,

Principal Secretary to the Govt. of Meghalaya,
Social Welfare Department.